

gov03-1234

Personal Exemption 18

HARDSHIP

Fiscal Year 2004

(July 1, 2003 - June 30, 2004)

The exemption 18* hardship provides assistance to those taxpayers who, in the judgement of the Board of Assessors, are unable to fulfill their tax obligations by reason of:

- age
- infirmity, and
- financial condition

GOVDOC

M3/B16
A3
03/5



(617) 635-4287

City of Boston Assessing Department

New Application

If you think you qualify, contact the Taxpayer Referral & Assistance Center (**TRAC**) **Room M5 Mezzanine, City Hall, Boston, MA 02201** at **(617) 635-4287**. Office hours are Monday - Friday, 9AM - 5 PM. Supporting medical and financial documentation is required to assist the Board of Assessors in making a determination of eligibility.

Tax Payment

NOTE: the filing of an application does **not** mean you can postpone the payment of your tax.

What is a Personal Exemption?

A personal exemption is a release from the obligation to pay all or a portion of the taxes assessed on a parcel of property.

What is the Exemption Amount?

Taxpayers who are eligible for hardship exemption 18 will be released from all or a portion of their tax liability, as determined by the Board of Assessors.

How Do I Apply?

Application must be filed with the Assessing Department, Room 301, City Hall, Boston, MA 02201 within three months of the mailing date of the fourth quarter tax bill for Fiscal Year 2004.

Requirements

Review the requirements below to see if you are

- ☐ Documentation of medical hardship;
- ☐ Documentation of financial hardship, including
 - Social Security statement
 - W2 forms
 - Rent receipts
- ☐ Documentation of extenuating expenses;
- ☐ *Owned and occupied the property as of .

* Ownership

1. A qualified applicant must possess a sufficient requirement, the person's interest must be as a joint owner or as tenant in common.
2. The holder of life estate satisfies the owner
3. If the domicile is held in a trust, a person can
 - a) Is a trustee or co-trustee of that trust
 - b) Possesses a sufficient beneficial interest

A COPY OF THE TRUST AND SCHEDULE OF BENEFICIARIES

If you checked each of the preceding, you may be eligible for information contact:

Taxpayer Referral & Assistance Center (TRAC)
Room M5, Mezzanine, City Hall, Boston MA 02201
(617)-635-4287 - Office hours are Monday - Friday



e for Fiscal Year 2004. Check those that apply.

of the tax year.

ership interest in the domicile. To satisfy this ownership
least \$4000. The person may own this interest solely, as

uirement.

satisfy the ownership interest if he/she:

n the domicile through that trust

S IS NECESSARY TO PROCESS THE APPLICATION

le for a Hardship 18* exemption. For more

AM-5 PM.



If you have questions about:

- Personal exemptions
- Residential exemption;
- Real estate property tax;
- Personal property tax;
- Motor vehicle excise;
- Ward and parcel number;
- Changes of ownership;
- Duplicate tax bills;
- Property tax abatements;
- Current year tax bill payments
- Other tax-related questions.

CALL: the Taxpayer Referral & Assistance Center (TRAC) at (617) 635-4287.

E-mail: trac@ci.boston.ma.us

LOG-ON to: www.cityofboston.gov/trac
for information about the hardship exemption 18* and other personal exemptions.